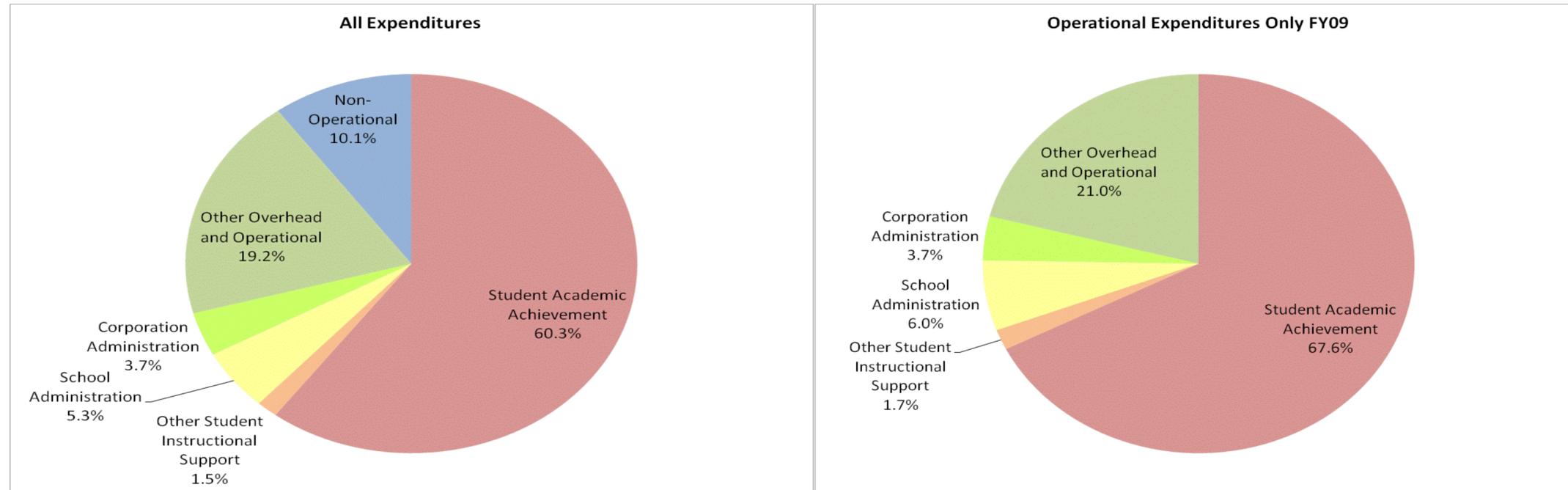


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
White River Valley Sch Dist (2980)**

White River Valley Sch Dist (2980)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$4,378,081	58.5%	\$9,194,460	68.3%	\$5,987,109	56.7%	\$6,646,412	60.3%
Student Instructional Support	\$530,431	7.1%	\$647,813	4.8%	\$744,804	7.1%	\$745,752	6.8%
Overhead and Operational	\$1,525,121	20.4%	\$1,978,876	14.7%	\$2,290,321	21.7%	\$2,523,649	22.9%
Nonoperational	\$1,051,469	14.0%	\$1,642,221	12.2%	\$1,540,131	14.6%	\$1,109,199	10.1%
Grand Total	\$7,485,103		\$13,463,369		\$10,562,365	-18%	\$11,025,012	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	73.1%	63.7%	67.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
White River Valley Sch Dist (2980)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,119,807	\$2,268,906	\$2,100,139	\$2,437,381	15%	7%	16%
	11200 Regular Programs; Middle/Junior High	\$535	\$0	\$238,812	\$472,103	> 500%		98%
	11300 Regular Programs; High School	\$821,017	\$1,019,999	\$1,205,371	\$1,535,045	87%	50%	27%
	11420 Vocational Education; Agriculture B	\$37,665	\$51,466	\$63,222	\$79,267	110%	54%	25%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$8,470	\$0			-100%
	11450 Vocational Education; Consumer and Homemaking	\$48,396	\$57,611	\$68,551	\$55,398	14%	-4%	-19%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$2,237	\$0			-100%
	11490 Vocational Education; Industrial Education B	\$0	\$0	\$3,425	\$0			-100%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$8,920	\$0	\$0	\$0	-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$3,000	\$9,000	\$0	\$32,252	> 500%	258%	
	11630 Regular Programs; Alternative Education Programs; High School	\$750	\$0	\$0	\$0	-100%		
	11910 Other Regular Programs; Competency Testing	\$0	\$99,712	\$0	\$0		-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$3,439			
	12210 Mental Disabilities; Mild Mental Disabilities	\$49,988	\$57,971	\$89,902	\$117,339	135%	102%	31%
	12340 Physical Impairment; Hearing Impairment	\$46,463	\$22,898	\$62,672	\$73,038	57%	219%	17%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$57,611	\$62,147	\$15,982		-72%	-74%
	12510 Culturally Different; Communication Disorders	\$46,871	\$97,057	\$71,958	\$89,578	91%	-8%	24%
	12520 Culturally Different; Compensatory	\$0	\$4,500	\$8,074	\$8,843		97%	10%
	12610 Learning Disability	\$125,068	\$156,839	\$81,121	\$89,788	-28%	-43%	11%
	12710 Equal Opportunity At Risk	\$46,047	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$13,750	\$16,500	\$44,974	-\$2,223	-116%	-113%	-105%
	12900 Other Special Programs	\$20,683	\$1,177,832	\$431,822	\$839,715	> 500%	-29%	94%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$210	\$2,669			> 500%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$439	\$0	\$0		-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$26,399	\$43,227	\$50,762		92%	17%
	14100 Summer School Programs; Elementary	\$0	\$54	\$0	\$0		-100%	
	14200 Summer School Programs; Middle/Junior High School	\$1,938	\$11,299	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$5,500	\$7,348	\$7,754	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$0	\$0	\$18,342	\$13,888			-24%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$2,500	\$0			-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$6,109	\$16,000	\$0	\$62,584	> 500%	291%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$127,435	\$143,469	\$120,705	\$107,744	-15%	-25%	-11%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,317	\$330,000	\$150,000	> 500%	> 500%	-55%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,000	\$55,618	\$69,586	\$86,401	> 500%	55%	24%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,334	\$6,783	\$104,389		> 500%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$1,317	\$21,398	\$0		-100%	-100%
	22210 Library/Media Services; Service Area Direction	\$92,397	\$87,660	\$74,491	\$57,327	-38%	-35%	-23%
	22220 Library/Media Services; School Library	\$6,476	\$3,387	\$1,222	\$7,447	15%	120%	> 500%
	22230 Library/Media Services; Audiovisual	\$2,684	\$987	\$1,559	\$1,717	-36%	74%	10%
	22240 Library/Media Services; Educational Television	\$0	\$0	\$20	\$0			-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,750	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$67,010	\$147,845			121%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$1,890			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$4,636	\$0	\$0	\$0	-100%		
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$199	\$4,801			> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$122,051	\$133,844	\$78,098	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$11,515	\$0			-100%
Student Academic Achievement Total		\$3,760,188	\$5,595,124	\$5,397,518	\$6,646,412	77%	19%	23%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$8,859	\$9,831	\$7,440		-16%	-24%
	21210 Guidance Services; Service Area Direction	\$0	\$35,253	\$200	\$0		-100%	-100%
	21220 Guidance Services; Counseling Services	\$94,713	\$79,086	\$104,853	\$107,486	13%	36%	3%
	21290 Guidance Services; Other Guidance Services	\$275	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$18,073	\$28,996	\$35,888	\$50,920	182%	76%	42%
	21390 Health Services; Other Health Services	\$1,888	\$608	\$811	\$823	-56%	35%	2%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$26,183	\$0			-100%
	24100 Office of The Principal	\$329,105	\$380,667	\$477,193	\$579,082	76%	52%	21%
	24900 Other Support Services, School Administration	\$0	\$0	\$2,269	\$0			-100%
Student Instructional Support Total		\$444,055	\$533,469	\$657,228	\$745,752	68%	40%	13%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$21,132	\$23,181	66%	66%	10%
	23150 Board of Education; Legal Services	\$5,256	\$12,209	\$4,474	\$17,048	224%	40%	281%
	23160 Board of Education; Promotion Expenses	\$1,813	\$1,093	\$9,724	\$1,258	-31%	15%	-87%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
White River Valley Sch Dist (2980)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23190 Board of Education; Other Governing Body Services	\$395	\$7,012	\$13,344	\$14,485	> 500%	107%	9%
	23210 Executive Administration; Office of The Superintendent	\$86,141	\$76,011	\$101,304	\$115,493	34%	52%	14%
	23220 Executive Administration; Community Relations	\$0	\$2,083	\$175	\$4,463		114%	> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$160	\$3,105	\$465		190%	-85%
	23290 Executive Administration; Other Executive Administration Services	\$69	\$540	\$2,727	\$4,197	> 500%	> 500%	54%
	25110 Fiscal Services; Office of The Business Manager	\$41,348	\$61,361	\$96,915	\$116,592	182%	90%	20%
	25130 Fiscal Services; Budgeting	\$0	\$0	\$0	\$5,195			
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$748			
	25160 Fiscal Services; Financial Accounting	\$0	\$13,500	\$12,684	\$12,684		-6%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$785			
	25199 Other Fiscal Services; Other	\$9,909	\$12,225	\$5,437	\$19,847	100%	62%	265%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$0	\$69,149			
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$1,800			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$4,000			
	25950 Other Assessments	\$300	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$245,395	\$279,857	\$339,757	\$426,526	74%	52%	26%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$240,419	\$359,255	\$382,692	\$425,111	77%	18%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,105	\$1,805	\$1,352	\$2,340	112%	30%	73%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$106,202	\$183,196	\$162,419	\$101,165	-5%	-45%	-38%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,261	\$1,391	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$3,904	\$288	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$14,139	\$6,909	\$6,922	\$5,994	-58%	-13%	-13%
	26700 Operation and Maintenance of Plant Services; Insurance	\$35,896	\$58,394	\$32,830	\$41,658	16%	-29%	27%
	27010 Student Transportation; Service Area Direction	\$14,804	\$5,192	\$18,649	\$20,536	39%	296%	10%
	27100 Student Transportation; Vehicle Operation	\$10,647	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$8,684	\$19,753	\$36,427	\$27,836	221%	41%	-24%
	27400 Student Transportation; Purchase of School Buses	\$0	\$41,666	\$76,500	\$77,861		87%	2%
	27500 Student Transportation; Insurance on Buses	\$6,208	\$5,540	\$3,953	\$4,548	-27%	-18%	15%
	27700 Student Transportation; Contracted Transportation Services	\$340,270	\$419,413	\$525,994	\$542,939	60%	29%	3%
	27900 Student Transportation; Other Student Transportation Services	\$19,646	\$35,862	\$18,543	\$58,262	197%	62%	214%
	27910 Student Transportation; Bus Driver Training	\$75	\$0	\$0	\$0	-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$126,338	\$130,487	\$150,813	\$201,894	60%	55%	34%
	31400 Food Services Operations; Food Purchases	\$111,872	\$116,692	\$158,245	\$161,318	44%	38%	2%
	31900 Other Food Services	\$7,259	\$10,552	\$29,111	\$14,271	97%	35%	-51%
Overhead and Operational Total		\$1,449,447	\$1,880,064	\$2,215,517	\$2,523,649	74%	34%	14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$949	\$12,612	\$16,101		> 500%	28%
	33200 Community Recreation	\$6,950	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$90,665	\$115,765	\$93,005	\$84,923	-6%	-27%	-9%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,141	\$12,645	\$76,960	\$23,696	472%	87%	-69%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$126,521	\$21,058	\$18,921		-85%	-10%
	45100 Building Acquisition, Construction and Improvements	\$178,355	\$105,692	\$72,283	\$252,168	41%	139%	249%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,378	\$15,591	\$17,758		> 500%	14%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$20,400			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$64,432	\$149,173	\$187,106	\$155,823	142%	4%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$57,107	\$83,516	\$48,825	\$100,165	75%	20%	105%
	51100 Debt Services; Principal on Debt; Bonds	\$310,000	\$846,200	\$795,500	\$205,000	-34%	-76%	-74%
	52100 Debt Services; Interest on Debt; Bonds	\$304,160	\$114,660	\$176,964	\$154,759	-49%	35%	-13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$16,225	\$0	\$24,103	\$59,486	267%		147%
Nonoperational Total		\$1,032,035	\$1,556,498	\$1,524,006	\$1,109,199	7%	-29%	-27%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$45,256	\$32,889	\$24,285	\$0			
	26492 2007 Account Code - Social Security	\$320,502	\$437,496	\$175,825	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$11,656	\$53,856	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$421,912	\$742,534	\$566,463	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$53	\$3,309	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$2,628,130	\$1,525	\$0			
Prorated By Fund Total		\$799,378	\$3,898,215	\$768,098	\$0			